

COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2009-10

<u>EXPENDITURE CLASSIFICATION</u>	<u>APPROPRIATIONS</u>				
	Budget <u>2005-06</u>	Budget <u>2006-07</u>	Budget <u>2007-08</u>	Budget <u>2008-09</u>	Recommended <u>2009-10</u>
780100 Appropriations for Contingencies - General	3,887,140	6,040,555	5,425,095	3,287,133	2,000,000

COMMENTS780100 Appropriations for Contingencies - General

These funds are appropriated to meet unforeseen or emergency expenditure requirements, mid-year program initiations, State/Federal matching fund requirements, changes or expansions, employee compensation and benefits, and serves as a centralized pool of money that reduces the necessity for budgeting maximum amounts in departmental line-item accounts. The 2009-10 Appropriations for Contingencies is recommended at \$2,000,000, which is \$1,287,133 less than Fiscal Year 2009-10.

The Appropriations for Contingency budget contains funds to provide for any compensation adjustment, and any other adjustments that may occur in the 2009-10 Fiscal Year.

At Final Budget Hearings, your Board will know what effect the State's budget and the Cash Balance will have on the County Budget, which may impact this budget allocation. It is recommended that any revenues that may materialize or any budget reductions that may occur be directed to the Appropriations for Contingencies budget. A prudent contingency fund for a General Fund budget of \$172,746,365 is 3% or \$5,000,000.